

Form

ND-1 Individual income tax return 2005

on federal requip \square 2. Married filing jointly 2 \square 3. Married filing separately \square	4. Head of household 5. Qualifying widow(er) with dependent child XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	for	ace Required Barcode
(See page 17)		Amended Extension	Fill in if this is a 320 (CF) COMPOSITE RETURN If fiscal year filer, enter fiscal year end:
(See page 9)	Were you required to pay estimated federal income ta for 2005? (See page 9)	∐ No ⊢	(See page 9)
D. Federal adjusted gross income from line 37 of F or line 4 of Form 1040EZ			33
1. Federal taxable income from line 43 of Form 1040 or line 6 of Form 1040EZ (<i>If zero, see page 9 of instruc</i>)		(SS) 1 _	34
Additions			
 2. Lump-sum distribution from Federal Form 4972 3. Loss from pass-through entity subject to North Dakota's financial institution tax (<i>Attach statement from entity</i>) 			
4. Adjustment to federal taxable income, if claiming planned gift credit (<i>From Schedule PG</i> , <i>line 13</i>)		37	
5 . Add lines 1, 2, 3, and 4		5_	
Subtractions			
6. Interest from U.S. obligations (Attach supporting statement)	(SN) 6	38	
7. Net long-term capital gain exclusion (From worksheet on page 10 of instructions)	_ (NC) 7	39	
8. Exempt income of a Native American	_ (\$4) 8	40	
9. Benefits received from U.S. Railroad Retirement Board (Attach copy of Form RRB-1099, RRB-1099-R, or both	ı) (S5) 9	41	
 Income from pass-through entity subject to North Dako financial institution tax (Attach statement from entity) 		12	
11. Renaissance zone income exemption (Attach Schedule RZ)	(S7) 11	43	
12. New or expanding business income exemption under N.D.C.C. ch. 40-57.1 (<i>Attach supporting statement</i>)	(NH) 12	14	
13. National Guard/Reserve member federal active duty pay exclusion (<i>Attach copy of mobilization orders</i>)	(NI) 13	45	
14. Nonresident only: Servicemembers Civil Relief Act adjustment (See page 11 of instructions)	_ (NJ) 14	46	
15. Human organ donor expense deduction (Attach supporting statement)		47	
16. North Dakota taxable income. Subtract lines 6 t If less than zero, enter 0	hrough 15 from line 5.	(ND) 16_	48
17. Tax. Enter the tax as explained below:		(SB) 17_	49
► If full-year resident, enter amount from Tax T	able on page 18 of instructio	ns. If you have farm i	ncome, see page 12 of instructions.

2005 Form ND-1, page 2

2000 1 01111 112 1, page 2			US Dollars
18. Enter your tax from line 17 of page 1C		18	
19 . Credit for income tax paid to another state			
(Attach Schedule CR)	(SD) 19	50	
O. Family member care credit (Attach Schedule FC)	(S2) 20	51	
1. Renaissance zone credit (Attach Schedule RZ)	(S3) 21	52	
2. Ag commodity investment credit (from worksheet on page 11 of instructions) (Attach copy of investment reporting form)	(NE) 22	53	
3. Seed capital investment credit (from worksheet on page 12 of instructions) (Attach copy of investment reporting form)	(NG) 23	54	
4. Credit for planned gift to qualified North Dakota nonprofit organization. (<i>From Schedule PG</i> , <i>line 7</i>)	(NM) 24	55	
5 . Credit for biodiesel fuel supplier (<i>Attach supporting statement</i>)	(NN) 25	56	
6. Credit for biodiesel fuel seller (<i>Attach supporting statement</i>)	(NO) 26	57	
Net tax liability. Subtract lines 19 through 26 from line 18.			58
Vithholding and/or tax already paid	II less than ze	ro, enter U (SE) 27	
8. North Dakota withholding (Attach supporting W-2s and 1099s)	(SF) 28	59	
 Form 400-EXT and overpayment applied from 2004 return 		/0	•
O. Total payments. Add lines 28 and 29			
Refund		30	
 Overpayment - If line 30 is MORE than line 27, subtract line otherwise, go to line 36. If result is less than \$5.00, ent 			61
2. Amount of line 31 that you want applied to your 2006 estimated tax	(SQ) 32	62	
3. Amount of line 31 that you wish to contribute to the Watchable Wildlife Fund	(SP) 33	63	
4. Amount of line 31 that you wish to contribute to the Trees For ND Program Trust Fund			
25. Refund . Subtract lines 32 through 34 from line 31. <i>If result</i>		5. <i>00, enter 0</i> (SR) 35	65
<u>-</u>		(SK) 33	c. Type of account:
To direct deposit your refund, complete items a, b, and c. (<i>See page 15.</i>) a. Routing number: b. Account number:			O Checking 68 O Savings 69
	<u> </u>		O Savings 07
6. Tax due - If line 30 is LESS than line 27, subtract line 30 from			70
If result is less than \$5.00, enter 0 7. Amount that you wish to contribute to the Watchable		(SZ) 36	
Wildlife Fund (but only if there is a tax due on line 36)	(SU) 37	71	
8. Amount that you wish to contribute to the Trees For ND Program Trust Fund (but only if there is a tax due on line 36)	(SY) 38	72	
9. Balance due . Add lines 36, 37, 38, and, if applicable, line 40. Pay to: ND State Tax Commissioner			
O. Interest on underpaid estimated tax from Form 400-UT	(SO) 40	73	
declare under the penalties of North Dakota Century Code §12.1-11-02, which provides ccompanying schedules and statements, has been examined by me, and to the best of my			
our signature Date Y	four daytime phone nu	umber OPR O	Tax Department use only
Spouse's signature	74 Date		
Signature of paid preparer EIN/SSN/PTIN	Date Date		
 ▶ Attach a copy of your 2005 federal income tax is ▶ Do not file a photocopy of this specially-colored ▶ Mail to: Office of State Tax Commissioner, 600 ▶ Dept. 127, Bismarck, ND 58505-0550 	d return	ve.,	_

Schedule

North Dakota Office of State Tax Commissioner

ND-1FA Calculation of tax under 3-year averaging method for elected farm income

2005

Attach to Form ND-1 Please type or print in black or blue ink. Enter one letter or number in each box. Your social security number Your name as shown on Form ND-1 See instructions to this schedule to see if you are eligible to use it **US Dollars** 1. North Dakota taxable income from Form ND-1, line 16 _ _ _ _ _ _ _ _ _ _ 2. Elected farm income from your 2005 Schedule J (Form 1040), line 2. If this amount includes a net long-term capital gain, see instructions. Do not enter more than the amount on line 1 **3.** Subtract line 2 from line 1 ______ **4.** Tax on the amount on line 3 from Tax Table on page 18 of 2005 Form ND-1 instructions _ _ _ _ _ **5**. If you used Schedule ND-1FA to figure your tax for: • 2004, enter amount from your 2004 Schedule ND-1FA, line 11. If line 5 is zero or less, • 2003 but not 2004, enter amount from your see instructions. 2003 Schedule ND-1FA, line 15. • 2002 but not 2003 nor 2004, enter amount from your 2002 Schedule ND-1FA, line 3. Otherwise, enter amount from 2002 Form ND-1, line 13, OR from 2002 Form ND-2, Tax Computation Schedule, line 1. **6.** Divide the amount on **line 2** by **3.0** _ _ _ _ _ 7. Add lines 5 and 6. If less than zero, enter zero 8. If you used Form ND-1 for 2002, figure the tax on the amount on line 7 using the 2002 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions _ _ _ _ _ _ **9**. If you used Schedule ND-1FA to figure your tax for: If line 9 is zero or less. see instructions. • 2004, enter amount from your 2004 Schedule ND-1FA, line 15. • 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 3. Otherwise, enter amount from 2003 Form ND-1, line 14, OR from 2003 Form ND-2, Tax Computation Schedule, line 1. **10.** Enter amount from line 6 _ _ _ _ _ _ **11.** Add lines 9 and 10. If less than zero, enter negative number _ _ _ _ 11 **12.** If you used Form ND-1 for 2003, figure the tax on the amount on line 11 using the 2003 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions ------If line 13 is zero or less, **13**. If you used Schedule ND-1FA to calculate your tax for 2004, enter the amount from 2004 Schedule ND-1FA, line 3. Otherwise, enter amount see instructions from 2004 Form ND-1, line 14, **OR** from 2004 Form ND-2, Tax Computation Schedule, line 1-----15. Add lines 13 and 14. If less than zero, enter negative number _____ 15 16. If you used Form ND-1 for 2004, figure the tax on the amount on line 15 using the 2004 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions 17. Add lines 4, 8, 12 and 16. Enter this amount on page 2, line 18, of this schedule ______17

North Dakota	Office	of State	Tax	Commissioner

2005 Schedule ND-1FA, page 2



18. Enter the amount from page 1, line 17	18 , , , , , , , , , , , , , , , , , ,
19 . If you used Schedule ND-1FA to figure your tax for:	
 2004, enter amount from your 2004 Schedule ND-1FA, line 12. 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 16. 2002 but not 2003 nor 2004, enter amount from your 2002 Schedule ND-1FA, line 4. Otherwise, enter amount from 2002 Form ND-1, line 14 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) OR from 2002 Form ND-2, Tax Computation Schedule, line 2. 	,,
20 . If you used Schedule ND-1FA to figure your tax for:	
● 2004, enter amount from your 2004 Schedule ND-1FA, line 16. ● 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 4. Otherwise, enter amount from 2003 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) OR from 2002 Form ND-2, Tax Computation Schedule, line 2.	,,
21. If you used Schedule ND-1FA to figure your tax for 2004, enter amount from 2004 Schedule ND-1FA, line 4. Otherwise, enter amount from 2004 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) OR from 2004 Form ND-2, Tax Computation Schedule, line 2	,
22 . Add lines 19, 20, and 21	22 , , , , , , , ,
23. Subtract line 22 from line 18. If you are filing your return as a:	
• Full-year resident, enter the amount from this line on Form ND-1, line 17.	118
• Full-year nonresident or part-year resident, enter the amount from this line on Schedule ND-1NR, line 19.	(F1) 23' '' ''
Caution: If you are filing as a full-year resident, the tax on line 23 above may be	e

➤ Caution: If you are filing as a full-year resident, the tax on line 23 above may be higher than the tax calculated without the use of this schedule. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax calculated on it.

If you are filing as a **full-year nonresident** or **part-year resident**, the tax on line 23 above is not your actual tax liability. You must enter the tax from line 23 of this schedule on Schedule ND-1NR, line 19, and complete the remainder of Schedule ND-1NR to calculate your actual tax liability. Please note that the tax calculated based on the use of Schedule ND-1FA may be higher than the tax calculated without it. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax based on its use.

Schedule

North Dakota Office of State Tax Commissioner

ND-1CR Calculation of credit for income tax paid to another state

2005
Attach to Form ND-1

Please type or print in black or blue ink. Enter one letter or number in each box.

Your name as shown on Form ND-1	Your social security number
Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota	LL
Name of state of C.S. territory to which you paid tax on meonie that is also taxed by North Dakota	
Full-year resident and part-year resident	See instructions on
▶ Part-year resident: Complete this schedule <i>only if</i> the amount on Schedule ND-1NR, line 16, includes income that (1) has its source in another state <i>and</i> (2) was received or earned while a North Dakota resident.	back of this schedule. US Dollars
1a. Federal adjusted gross income from ND-1, line D	_ 1a,,,
1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here	1ь,,
1c. Full-year resident: Enter the amount from line 1b. Part-year resident: How much of the amount on line 1b did you receive or earn while a North Dakota resident? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here	86 94 102 110 (S8) 1c , , , , , , , , , , , , , , , , , ,
2. Enter the applicable amount for your residency status as follows(\$	s.j) 2
 Full-year resident - Enter the amount from Form ND-1, line D, after reducing it by any interest from U.S. obligations on Form ND-1, line 6. Part-year resident - Enter the amount from Schedule ND-1NR, line 16. 	87 95 103 111
3. Divide line 1c by line 2. Round to nearest two decimal places. If line 1c is equal to or more than line 2, enter 1.00	3
4. Enter the amount of your North Dakota tax from Form ND-1, line 17	4
5. Multiply line 4 by line 3	12 (SL) 5 , , , , , , , , , , , , , , , , , ,
6. Enter the amount of income tax paid to the other state. See instructions for proper amount to enter here	(SM) 6 , , , , , , , , , , , , , , , , , ,
 If a full-year resident, go to line 7. If a part-year resident, skip line 7 and complete lines 8 through 11. 	89 97 105 113
Full-year resident only	90 98 106 114
7. Credit - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19	7
Part-year resident only	91 99 107 115
8. Enter the amount from line 1b9. Divide line 1c by line 8. Round to nearest two decimal places. If line 1c is equal to or more the line 8, enter 1.00	han , , , , , , , , , , , , , , , , , , ,
92, 100, 10 10. Multiply line 6 by line 9	(S9) 10 , , , ,
11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19	1, , , , , , , , , , , , , , , , , ,
To obtain this credit, you must attach the following to your	93 101 109 Form ND-1:
Schedule ND-1CR.	
A copy of the income tax return filed with the other state	te.
For Privacy Act information - see inside front cover of Form ND-1 in	netruction booklet

Schedule

ND-1NR

17. Line 9, Column A, less lines 10 through 15,

Column A. If less than zero, enter 0 _____ (N2) 17

18. North Dakota income ratio (*Divide line 16 by line 17. Round to nearest two decimal places. If line16 is more than line 17, enter 1.00. If line 16 is zero, enter 0.00)*

19. Tax for the amount on Form ND-1, line 16, from the Tax Table on page 18 of the Form ND-1 instructions. If you have farm income, see the instructions on the back of this schedule _ _ _ _ _

20. Tax (Multiply line 18 by line 19) Enter the amount from this line on Form ND-1, line 17 _ _

North Dakota Office of State Tax Commissioner

Tax calculation for nonresidents and part-year residents

2005

2003Attach to Form ND-1

(including certain joint filers with different states of residence) Please type or print in black or blue ink. See separate instructions. Your name Your social security number If joint return, spouse's name Spouse's social security number Spouse's residency status: Your residency status: Spouse's residency sta

Full-year resident

Spouse's residency sta

Full-year nonresident 76 O Part-year resident O Full-year resident 770 Full-year nonresident O Part-year resident If full-year nonresident or part-year If full-year nonresident or part-year resident, enter name of other state resident, enter name of other state If part-year resident, enter dates of residence below: If part-year resident, enter dates of residence below: Month Month Day Year Month Year Month Day Year Day Year Dav Column A Column B Total from Federal return North Dakota portion **US Dollars US Dollars** 1. Wages, salaries, tips, etc. (line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ)______ 2. Taxable interest and dividend income (add lines 8a and 9a of Form 1040 or 1040A, or amount from line 2 of Form 1040EZ)______ **3.** Business income or loss (line 12 of Form 1040) _ _ _ 4. Ordinary and capital gains and losses (add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A)______ 5. IRAs, pensions, and annuities (add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A)_ 5 **6.** Rental real estate, royalties, partnerships, S corporations, trusts, etc. (line 17 of Form 1040)_ **7.** Farm income or loss (line 18 of Form 1040) **8**. Other income (add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ) _ _ _ _ _ **9.** Add lines 1 through 8_____ **10**. Education expenses (add lines 23, 33 and 34 of Form 1040, or lines 16, 18 and 19 of Form 1040A) - - 10 **11.** Moving expenses (*line 26 of Form 1040*)______ **12**. Self-employed deductions (add lines 27, 28. and 29 of Form 1040) _ _ _ _ _ _ **13**. IRA deduction (line 32 of Form 1040 or line 17 Form 1040A) _ _ _ _ _ _ **14.** Other federal adjustments to income (add lines 24, 25, 30, 31a and 35 of Form 1040) _ _ _ _ _ **15**. **U.S. obligation interest** (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 14) 16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Columm B. If less than zero, enter 0 -----

(N3) 19